

Report No. 4b-2.

ALL Reciprocal Category

Differences Included

**"Intragovernmental Closing Package Reciprocal Category Detail
Report for FY 2005"
for Agency 24
Office of Personnel Management
Detail Report**

Reciprocal Category

01 - Securities Issued by Federal Agencies Under General & Special Authority

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$702,745,000,000	\$702,745,000,000	\$0	0.0%
Totals:	<u>\$702,745,000,000</u>	<u>\$702,745,000,000</u>	<u>\$0</u>	<u>0.0%</u>

02 - Federal Interest Receivable/Federal Interest Payable

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$9,305,000,000	\$9,306,000,000	(\$1,000,000)	0.0%
Totals:	<u>\$9,305,000,000</u>	<u>\$9,306,000,000</u>	<u>(\$1,000,000)</u>	<u>0.0%</u>

03 - Interest Revenue & Expense, Gains & Losses on Federal Investments

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
20 Department of the Treasury	\$37,873,000,000	\$37,871,000,000	\$2,000,000	0.0%
Totals:	<u>\$37,873,000,000</u>	<u>\$37,871,000,000</u>	<u>\$2,000,000</u>	<u>0.0%</u>

18 - Financing Sources Transferred In/Out Without Reimbursement

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
14 Department of Interior	\$0	\$19,000	(\$19,000)	100.0%
99 Treasury General Fund	\$25,618,000,000	\$0	\$25,618,000,000	NA
Totals:	<u>\$25,618,000,000</u>	<u>\$19,000</u>	<u>\$25,617,981,000</u>	<u>100.0%</u>

19 - Appropriation Transfers In/Out

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
97 Office of the Secretary of	\$6,000,000	(\$16,300,000)	\$22,300,000	-63.2%
Totals:	<u>\$6,000,000</u>	<u>(\$16,300,000)</u>	<u>\$22,300,000</u>	<u>-63.2%</u>

21 - Employee Benefit Contributions Receivables and Payables

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$24,000,000	\$0	\$24,000,000	NA
12 Department of Agriculture	\$45,000,000	\$39,000,000	\$6,000,000	13.3%
13 Department of Commerce	\$16,000,000	\$17,269,000	(\$1,269,000)	7.3%
14 Department of Interior	\$28,000,000	\$24,533,000	\$3,467,000	12.4%
15 Department of Justice	\$71,000,000	\$72,509,000	(\$1,509,000)	2.1%
16 Department of Labor	\$12,000,000	\$11,394,000	\$606,000	5.1%
18 U. S. Postal Service	\$343,000,000	\$347,000,000	(\$4,000,000)	1.2%
19 Department of State	\$7,000,000	\$6,796,076	\$203,924	2.9%
20 Department of the Treasury	\$46,000,000	\$43,000,000	\$3,000,000	6.5%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 24, Continued

27	Federal Communications	\$1,000,000	\$1,036,000	(\$36,000)	3.5%
28	Social Security Administration	\$26,000,000	\$26,000,000	\$0	0.0%
31	U.S. Nuclear Regulatory	\$2,000,000	\$1,874,000	\$126,000	6.3%
33R	Smithsonian Institution	\$2,000,000	\$1,900,000	\$100,000	5.0%
36	Department of Veterans Affairs	\$89,000,000	\$0	\$89,000,000	NA
47	General Services Administration	\$8,000,000	\$6,000,000	\$2,000,000	25.0%
49	National Science Foundation	\$1,000,000	\$671,000	\$329,000	32.9%
50	Securities and Exchange	\$3,000,000	\$2,702,000	\$298,000	9.9%
51	Federal Deposit Insurance	\$3,000,000	\$3,050,864	(\$50,864)	1.7%
60	Railroad Retirement Board	\$0	\$456,245	(\$456,245)	100.0%
68	Environmental Protection	\$9,000,000	\$9,413,000	(\$413,000)	4.4%
69	Department of Transportation	\$61,000,000	\$49,178,000	\$11,822,000	19.4%
70	Department of Homeland	\$46,000,000	\$66,000,000	(\$20,000,000)	30.3%
72	Agency for International	\$1,000,000	\$917,000	\$83,000	8.3%
73	Small Business Administration	\$1,000,000	\$1,398,000	(\$398,000)	28.5%
75	Department of Health and	\$28,000,000	\$36,000,000	(\$8,000,000)	22.2%
78R	Farm Credit System Insurance	\$0	\$5,000	(\$5,000)	100.0%
80	National Aeronautics and Space	\$10,000,000	\$10,482,000	(\$482,000)	4.6%
83	Export-Import Bank of the	\$0	\$200,000	(\$200,000)	100.0%
86	Department of Housing and	\$5,000,000	\$5,000,000	\$0	0.0%
89	Department of Energy	\$8,000,000	\$8,000,000	\$0	0.0%
91	Department of Education	\$3,000,000	\$2,000,000	\$1,000,000	33.3%
95	Independent 95	\$70,000,000	\$6,970,091	\$63,029,909	90.0%
97	Office of the Secretary of	\$287,000,000	\$288,800,000	(\$1,800,000)	0.6%
	Totals:	\$1,256,000,000	\$1,089,554,276	\$166,445,724	13.3%

22 - Accounts Receivable, Accounts Payable, and Other Liabilities

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$41,000,000	\$0	\$41,000,000	NA
12 Department of Agriculture	\$2,000,000	\$7,000,000	(\$5,000,000)	71.4%
13 Department of Commerce	\$0	\$927,000	(\$927,000)	100.0%
14 Department of Interior	\$0	\$239,000	(\$239,000)	100.0%
15 Department of Justice	\$2,000,000	\$8,406,000	(\$6,406,000)	76.2%
16 Department of Labor	\$0	\$683,000	(\$683,000)	100.0%
18 U. S. Postal Service	\$6,000,000	\$0	\$6,000,000	NA
19 Department of State	\$0	\$50,848	(\$50,848)	100.0%
20 Department of the Treasury	\$249,000,000	\$0	\$249,000,000	NA
31 U.S. Nuclear Regulatory	\$0	\$180,000	(\$180,000)	100.0%
47 General Services Administration	\$2,000,000	\$1,000,000	\$1,000,000	50.0%
50 Securities and Exchange	\$0	\$68,000	(\$68,000)	100.0%
68 Environmental Protection	\$0	\$625,000	(\$625,000)	100.0%
69 Department of Transportation	\$0	\$784,000	(\$784,000)	100.0%
70 Department of Homeland	\$0	\$6,000,000	(\$6,000,000)	100.0%
72 Agency for International	\$0	\$7,000	(\$7,000)	100.0%
80 National Aeronautics and Space	\$0	\$569,000	(\$569,000)	100.0%
89 Department of Energy	\$0	\$5,000,000	(\$5,000,000)	100.0%
95 Independent 95	\$0	\$1,078,563	(\$1,078,563)	100.0%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 24, Continued

97	Office of the Secretary of	\$67,000,000	\$43,200,000	\$23,800,000	35.5%
	Totals:	<u>\$369,000,000</u>	<u>\$75,817,411</u>	<u>\$293,182,589</u>	<u>79.5%</u>

23 - Federal Advances/Federal Advances from Others and Federal Prepayments/Federal

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	(\$74,000,000)	\$0	(\$74,000,000)	NA
12 Department of Agriculture	\$8,000,000	\$0	\$8,000,000	NA
13 Department of Commerce	\$5,000,000	\$72,000	\$4,928,000	98.6%
14 Department of Interior	\$4,000,000	\$835,000	\$3,165,000	79.1%
15 Department of Justice	\$43,000,000	\$9,461,000	\$33,539,000	78.0%
16 Department of Labor	\$1,000,000	\$0	\$1,000,000	NA
18 U. S. Postal Service	\$4,000,000	\$0	\$4,000,000	NA
20 Department of the Treasury	\$7,000,000	\$0	\$7,000,000	NA
27 Federal Communications	\$1,000,000	\$0	\$1,000,000	NA
28 Social Security Administration	\$1,000,000	\$0	\$1,000,000	NA
31 U.S. Nuclear Regulatory	\$1,000,000	\$12,000	\$988,000	98.8%
36 Department of Veterans Affairs	\$3,000,000	\$0	\$3,000,000	NA
47 General Services Administration	\$2,000,000	\$0	\$2,000,000	NA
50 Securities and Exchange	\$3,000,000	\$0	\$3,000,000	NA
51 Federal Deposit Insurance	\$6,000,000	\$0	\$6,000,000	NA
69 Department of Transportation	\$12,000,000	\$94,000	\$11,906,000	99.2%
70 Department of Homeland	\$13,000,000	\$0	\$13,000,000	NA
72 Agency for International	\$1,000,000	\$0	\$1,000,000	NA
75 Department of Health and	\$7,000,000	\$0	\$7,000,000	NA
80 National Aeronautics and Space	\$2,000,000	\$0	\$2,000,000	NA
86 Department of Housing and	\$2,000,000	\$0	\$2,000,000	NA
89 Department of Energy	\$23,000,000	\$0	\$23,000,000	NA
91 Department of Education	\$1,000,000	\$0	\$1,000,000	NA
95 Independent 95	\$3,000,000	\$10,671	\$2,989,329	99.6%
97 Office of the Secretary of	\$248,000,000	\$167,200,000	\$80,800,000	32.6%
Totals:	<u>\$327,000,000</u>	<u>\$177,684,671</u>	<u>\$149,315,329</u>	<u>45.7%</u>

24 - Intra-governmental buy/sell costs/revenues

<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00 Partner Undefined	\$39,000,000	\$0	\$39,000,000	NA
12 Department of Agriculture	\$15,000,000	\$19,000,000	(\$4,000,000)	21.1%
13 Department of Commerce	\$8,000,000	\$8,657,000	(\$657,000)	7.6%
14 Department of Interior	\$17,000,000	\$17,322,000	(\$322,000)	1.9%
15 Department of Justice	\$90,000,000	\$65,795,000	\$24,205,000	26.9%
16 Department of Labor	\$5,000,000	\$2,774,000	\$2,226,000	44.5%
16R Pension Benefit Guaranty	\$0	\$1,000,000	(\$1,000,000)	100.0%
18 U. S. Postal Service	\$13,000,000	\$0	\$13,000,000	NA
19 Department of State	\$2,000,000	\$349,688	\$1,650,313	82.5%
20 Department of the Treasury	\$23,000,000	\$21,000,000	\$2,000,000	8.7%
27 Federal Communications	\$1,000,000	\$1,148,000	(\$148,000)	12.9%
28 Social Security Administration	\$7,000,000	\$5,000,000	\$2,000,000	28.6%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 24, Continued

31	U.S. Nuclear Regulatory	\$3,000,000	\$2,160,000	\$840,000	28.0%
33R	Smithsonian Institution	\$0	\$200,000	(\$200,000)	100.0%
36	Department of Veterans Affairs	\$12,000,000	\$10,000,000	\$2,000,000	16.7%
47	General Services Administration	\$13,000,000	\$44,000,000	(\$31,000,000)	70.5%
49	National Science Foundation	\$1,000,000	\$1,262,000	(\$262,000)	20.8%
50	Securities and Exchange	\$3,000,000	\$397,000	\$2,603,000	86.8%
51	Federal Deposit Insurance	\$4,000,000	\$5,522,784	(\$1,522,784)	27.6%
60	Railroad Retirement Board	\$0	\$63,686	(\$63,686)	100.0%
68	Environmental Protection	\$5,000,000	\$5,313,000	(\$313,000)	5.9%
69	Department of Transportation	\$24,000,000	\$15,683,000	\$8,317,000	34.7%
70	Department of Homeland	\$18,000,000	\$128,000,000	(\$110,000,000)	85.9%
72	Agency for International	\$4,000,000	\$3,070,000	\$930,000	23.3%
73	Small Business Administration	\$0	\$626,000	(\$626,000)	100.0%
75	Department of Health and	\$13,000,000	\$64,000,000	(\$51,000,000)	79.7%
80	National Aeronautics and Space	\$5,000,000	\$5,516,000	(\$516,000)	9.4%
86	Department of Housing and	\$3,000,000	\$0	\$3,000,000	NA
89	Department of Energy	\$57,000,000	\$35,000,000	\$22,000,000	38.6%
91	Department of Education	\$4,000,000	\$4,000,000	\$0	0.0%
95	Independent 95	\$11,000,000	\$42,782,467	(\$31,782,467)	74.3%
97	Office of the Secretary of	\$407,000,000	\$189,100,000	\$217,900,000	53.5%
	Totals:	\$807,000,000	\$698,741,625	\$108,258,375	13.4%

26 - Benefit program Costs/Revenues

	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>		
<u>Trading Partner</u>					
00	Partner Undefined	\$337,000,000	\$0	\$337,000,000	NA
12	Department of Agriculture	\$1,138,000,000	\$1,081,000,000	\$57,000,000	5.0%
13	Department of Commerce	\$457,000,000	\$459,751,000	(\$2,751,000)	0.6%
14	Department of Interior	\$727,000,000	\$720,893,000	\$6,107,000	0.8%
15	Department of Justice	\$1,813,000,000	\$1,812,876,000	\$124,000	0.0%
16	Department of Labor	\$197,000,000	\$189,457,000	\$7,543,000	3.8%
16R	Pension Benefit Guaranty	\$0	\$10,000,000	(\$10,000,000)	100.0%
18	U. S. Postal Service	\$10,673,000,000	\$10,667,000,000	\$6,000,000	0.1%
19	Department of State	\$170,000,000	\$175,477,578	(\$5,477,578)	3.1%
20	Department of the Treasury	\$1,189,000,000	\$1,190,000,000	(\$1,000,000)	0.1%
25	National Credit Union	\$13,000,000	\$0	\$13,000,000	NA
27	Federal Communications	\$27,000,000	\$27,166,000	(\$166,000)	0.6%
28	Social Security Administration	\$667,000,000	\$667,000,000	\$0	0.0%
31	U.S. Nuclear Regulatory	\$48,000,000	\$47,764,000	\$236,000	0.5%
33R	Smithsonian Institution	\$42,000,000	\$41,900,000	\$100,000	0.2%
36	Department of Veterans Affairs	\$2,292,000,000	\$0	\$2,292,000,000	NA
47	General Services Administration	\$152,000,000	\$151,000,000	\$1,000,000	0.7%
49	National Science Foundation	\$17,000,000	\$17,162,000	(\$162,000)	0.9%
50	Securities and Exchange	\$68,000,000	\$68,092,000	(\$92,000)	0.1%
51	Federal Deposit Insurance	\$83,000,000	\$82,937,795	\$62,205	0.1%
60	Railroad Retirement Board	\$0	\$12,005,297	(\$12,005,297)	100.0%
64	Tennessee Valley Authority	\$2,000,000	\$2,000,000	\$0	0.0%
68	Environmental Protection	\$238,000,000	\$241,260,000	(\$3,260,000)	1.4%

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 24, Continued

69	Department of Transportation	\$1,528,000,000	\$982,578,000	\$545,422,000	35.7%
70	Department of Homeland	\$1,226,000,000	\$1,326,000,000	(\$100,000,000)	7.5%
72	Agency for International	\$23,000,000	\$22,829,000	\$171,000	0.7%
73	Small Business Administration	\$37,000,000	\$37,760,000	(\$760,000)	2.0%
75	Department of Health and	\$711,000,000	\$705,000,000	\$6,000,000	0.8%
78R	Farm Credit System Insurance	\$0	\$149,000	(\$149,000)	100.0%
80	National Aeronautics and Space	\$272,000,000	\$271,651,000	\$349,000	0.1%
83	Export-Import Bank of the	\$5,000,000	\$5,500,000	(\$500,000)	9.1%
86	Department of Housing and	\$128,000,000	\$128,000,000	\$0	0.0%
89	Department of Energy	\$210,000,000	\$242,000,000	(\$32,000,000)	13.2%
91	Department of Education	\$70,000,000	\$68,000,000	\$2,000,000	2.9%
95	Independent 95	\$1,120,000,000	\$229,233,395	\$890,766,605	79.5%
97	Office of the Secretary of	\$7,026,000,000	\$7,029,700,000	(\$3,700,000)	0.1%
Totals:		<u>\$32,706,000,000</u>	<u>\$28,713,142,066</u>	<u>\$3,992,857,934</u>	<u>12.2%</u>

28 - Unexpended Appropriations-Transferred-In/Out

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
97	Office of the Secretary of	\$0	\$25,000,000	(\$25,000,000)	100.0%
Totals:		<u>\$0</u>	<u>\$25,000,000</u>	<u>(\$25,000,000)</u>	<u>100.0%</u>

29 - Uncategorized - SGLs that are NOT assigned to any other category

	<u>Trading Partner</u>	<u>Agency</u>	<u>Partner</u>	<u>Difference</u>	
00	Partner Undefined	(\$85,000,000)	\$0	(\$85,000,000)	NA
12	Department of Agriculture	\$0	(\$2,000,000)	\$2,000,000	-100.0%
14	Department of Interior	\$0	\$430,000	(\$430,000)	100.0%
15	Department of Justice	\$0	\$17,336,000	(\$17,336,000)	100.0%
16	Department of Labor	\$2,000,000	(\$4,000)	\$2,004,000	99.8%
25	National Credit Union	\$0	\$17,605,374	(\$17,605,374)	100.0%
36	Department of Veterans Affairs	\$0	\$1,000,000	(\$1,000,000)	100.0%
68	Environmental Protection	\$0	\$757,000	(\$757,000)	100.0%
69	Department of Transportation	\$0	\$19,257,000	(\$19,257,000)	100.0%
80	National Aeronautics and Space	\$0	\$200,000	(\$200,000)	100.0%
89	Department of Energy	\$0	\$1,000,000	(\$1,000,000)	100.0%
95	Independent 95	\$0	\$681,974	(\$681,974)	100.0%
99	Treasury General Fund	\$22,000,000	\$0	\$22,000,000	NA
Totals:		<u>(\$61,000,000)</u>	<u>\$56,263,348</u>	<u>(\$117,263,348)</u>	<u>-7.8%</u>

"Intragovernmental Closing Package Reciprocal Category Detail Report for FY 2005" for Agency 24, Continued

Grand	<u>\$810,951,000,000</u>	<u>\$780,741,922,397</u>	<u>\$30,209,077,603</u>	<u>3.7%</u>
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All Reciprocal Categories, including Category 29 (Unassigned), are included. Trading Partner 99, General Fund, as well as the Judiciary and Legislative Branches, are included. Intragovernmental Imputed Cost activity is excluded.

Intadepartmental Amounts Excluded